AMENDMENT UNDER 37 C.F.R. § 1.111 U.S. APPLN. NO.: 09/661,057

2. (Amended) The liquid crystal cell substrate as claimed in claim 3, wherein the resin substrate comprises a thermosetting epoxy resin.

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- 3. (Amended) A liquid crystal cell substrate comprising a resin substrate obtained by flow casting and, closely adhered thereon, a gas barrier layer, a crosslinked resin layer and a polarizing layer, said polarizing layer comprising a coating layer, wherein the polarizing layer has a thickness of 5 μm or smaller.
- 5. (Amended) The liquid crystal cell substrate as claimed in claim 3, wherein the polarizing layer comprises a dichroic dye having lyotropic liquid crystallinity, a liquid crystal polymer layer containing a dichroic dye, or a lyotropic substance containing a dichroic dye.
- 7. (Amended) The liquid crystal cell substrate as claimed in claim 3, wherein the polarizing layer is in contact with one side of the resin substrate or is located between the gas barrier layer and the crosslinked resin layer.